EXHIBIT "H"

December 20, 1999

Mr. Joe Gerek
WRS FILM & VIDEO LABS, INC.
1000 Napor Blvd.
Pittsburgh, PA 15205

Via Fax
One (1) Page Total

RE: STATUS OF COLLECTIONS ON PLAZA A.R.

Dear Joe:

It's not looking like a very Merry Christmas is in store. As per our telephone conversation, I'm quite distraught to hear that you're continuing to have problems with the WRS accounting system and that this has delayed Joe Shields from collecting on Plaza's accounts receivable. We also are dismayed at the recent batch of mysterious invoices that indicate that more and more replication is occurring, but without explanation as to the sales need. I suppose that both issues are one-in-the-same due to computer problems at WRS?

Plaza is facing serious producer and creditor issues as a result of the lackluster performance of WRS thus far in collecting our receivables. Turning over these functions was viewed by all as a potential solution, and bought us some time with the producers. But more than two-months into the new structure we've yet to show any activities, and now risk losing the rights to even more titles if we cannot, at the very least, give them a sales report as required in the agreements. The lack of reporting and absence of payments from WRS are a deadly one-two punch in destroying our relationships with these key program rights suppliers. Not having cash for the holidays only exacerbates the problems.

I continue to ride a delicate line with WRS in that I want to continue working with you – but that I'm also finding Plaza in an ever more precarious position with each day of no activity. It seems like the only thing that your staff (or computer?) can generate so far are more product replication invoices, which are at best unauthorized, and at worst, represent entirely fictional services.

As I continue negotiations with private investors, library lenders, and now EnterTech Media as possible partners for Plaza, it's critical that we have a more accurate picture of what is happening at WRS with our Accounts Receivable, inventory and balances. It would be quite difficult for Plaza to represent to a new partner on any of these key matters, based on the anemic information that Melanie and Joe Shields are providing so far. At some point, if our records and needs cannot be integrated with WRS, we may need to ask that the administration of the A.R. to be turned back to Plaza. Surely, we could do better than "no collections" verbiage I've gotten on every call for the past 2-1/2 months. I'm really pulling out my hair here, and need some help in solving this brewing cash crisis.

Sincerely,

Eric Parkinson
President / C.E.O.